

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
MISSOULA DIVISION

**FILED**

JUL 15 2015

Clerk, U.S. District Court  
District Of Montana  
Missoula

UNITED STATES OF AMERICA,

Plaintiff,

vs.

ROY EUGENE BAKER, JR.,

Defendant.

CR-15-10-M-DLC

FINDINGS AND  
RECOMMENDATION  
CONCERNING PLEA

The Defendant, by consent, has appeared before me under Fed. R. Crim. P. 11 and has entered a plea of guilty to one count of aiding or advising a false tax return in violation of 26 U.S.C. § 7206(2) (Count III), as set forth in the Indictment. In exchange for Defendant's plea, the United States has agreed to dismiss Counts I, II, and IV through VIII of the Indictment.

After examining the Defendant under oath, I have made the following determinations:

1. That the Defendant is fully competent and capable of entering an informed and voluntary plea,

2. That the Defendant is aware of the nature of the charge against him and consequences of pleading guilty to the charge,

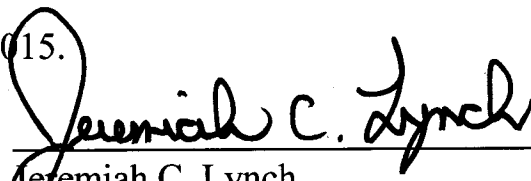
3. That the Defendant fully understands his constitutional rights, and the extent to which he is waiving those rights by pleading guilty, and

4. That the plea of guilty is a knowing and voluntary plea, supported by an independent basis in fact sufficient to prove each of the essential elements of the offense charged.

The Court further concludes that the Defendant had adequate time to review the Plea Agreement with counsel, that he fully understands each and every provision of the agreement and that all of the statements in the Plea Agreement are true. Therefore, I recommend that the Defendant be adjudged guilty of Count III of the Indictment, and that sentence be imposed. I further recommend that Counts I, II, and IV through VII of the Indictment be dismissed.

**This report is forwarded with the recommendation that the Court defer a decision regarding acceptance until the Court has reviewed the Plea Agreement and the presentence report.**

DATED this 15<sup>th</sup> day of July, 2015.

  
Jeremiah C. Lynch  
United States Magistrate Judge